

AN ACT

ENTITLED, An Act to provide relief from liability from a sales and use tax rate change in certain circumstances.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as follows:

A retailer is relieved of any liability for failing to collect a tax pursuant to this chapter at a new effective rate if the state fails to provide a period of at least thirty days between enactment of the statute providing for a rate change and the effective date of the rate change if:

- (1) The retailer collected the tax at the immediately preceding effective rate; and
- (2) The retailer's failure to collect at the newly effective rate does not extend beyond thirty days after the date of enactment of the new rate.

This section does not apply if the retailer fraudulently failed to collect the tax at the new rate or solicited purchasers based on the immediately preceding effective rate.

Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as follows:

A retailer is relieved of any liability for failing to report a tax pursuant to this chapter at the new effective rate if the state fails to provide a period of at least thirty days between enactment of the statute providing for a rate change and the effective date of the rate change if:

- (1) The retailer reported the tax at the immediately preceding effective rate; and
- (2) The retailer's failure to report at the newly effective rate does not extend beyond thirty days after the date of enactment of the new rate.

This section does not apply if the retailer fraudulently failed to report the tax at the new rate.

An Act to provide relief from liability from a sales and use tax rate change in certain circumstances.

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I certify that the attached Act
originated in the

SENATE as Bill No. 28

Secretary of the Senate
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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 28

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
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STATE OF SOUTH DAKOTA,

ss.

Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State